FIRST NAME M.I. LAST NAME SOCIAL SECURITY NUMBER

Schedule B. Interest, Dividends and Certain Capital Gains and Losses

2000

	Part 1. Interest and Dividend Income If you received any interest income other than interest from Mass. banks, or if you received more than \$400 in gross dividend income, or if you have certain capital gains/losses, or any adjustments to interest and dividend income, complete Schedule B (see instructions). Otherwise, enter dividends of \$400 or less on Form 1, line 19b or Form 1-NR/PY, line 23b. In all cases enter 5.85% interest from Mass. banks on Form 1, line 5a or Form 1-NR/PY, line 7a.
1	Total interest income (from U.S. Form 1040 or 1040A, line 8a and line 8b; 1040EZ, line 2; or U.S. Telefile Tax Record, item C)
2	Total ordinary dividends (from U.S. Schedule B, Part II, line 6, or U.S. Schedule 1, Part II, line 6. If U.S. Schedule B or U.S. Schedule 1 not filed, from U.S. 1040 or 1040A, line 9)
3	Other interest and dividends not included above (enclose statement)
4	Total interest and dividends. Add lines 1, 2 and 3
5	Total interest from Massachusetts banks (from Form 1, line 5a or Form 1-NR/PY, line 7a)
6	Other interest and dividends to be excluded (enclose statement) (this includes interest on U.S./ Commonwealth debt obligations and interest and dividends taxed directly to Mass. estates and trusts) 6
7	Subtotal: Line 4 minus lines 5 and 6. If you have no short-term capital gains or losses, long-term gains on collectibles and pre-1996 installment sales, gains or losses from the sale, exchange or involuntary conversion of property used in a trade or business, allowable deductions from your trade or business, carryover short-term losses from prior years, net long-term capital losses, or excess exemptions, omit lines 8–23. Enter this amount in line 24 (Schedule B, page 2) and on Form 1, line 19b or Form 1-NR/PY, line 23b, and omit lines 25 and 26. Otherwise, complete Part 2 and Part 3
8	Part 2. Short-Term Capital Gains/Losses & Long-Term Gains on Collectibles Short-term capital gains (included in U.S. Schedule D, lines 1, 2, 4 and 5, column (f))
9	Long-term capital gains on collectibles and pre-1996 installment sales (from Mass. Sched. D, line 11) 9
10	Gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (from U.S. Form 4797)
11	Add lines 7, 8, 9 and 10
12	Allowable deductions from your trade or business (from Mass. Sch. C-2). See instructions
13	Subtotal: Subtract line 12 from line 11. Not less than "0"
	▼ If showing a loss, mark an X in box at left
14	Short-term capital losses (included in U.S. Schedule D, lines 1, 2, 4 and 5, column (f))
15	Loss on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less (from U.S. Form 4797)
16	Prior short-term unused losses for years beginning after 1981 (from 1999 Massachusetts Schedule B, line 28)
17	Combine lines 13, 14, 15 and 16. See instructions
18	Capital losses applied against interest, dividends and/or capital gains. See instructions
19	Subtotal. If line 17 is greater than "0," subtract line 18 from line 17. If line 17 is less than "0," combine lines 17 and 18. If line 19 is a loss, omit lines 20 through 25, enter the amount from line 19 in line 26 and enter "0" on Form 1, lines 19b and 21 or Form 1-NR/PY, lines 23b and 2519
20	Long-term gain deduction. Complete only if lines 9 and 19 are greater than "0." If there is no entry in line 9, enter "0." If line 9 shows a gain, enter 50% of line 9 less 50% of losses in lines 14, 15, 16 and 18, but not less than "0"
21	Adjusted gross interest, dividends and certain capital gains. Subtract line 20 from line 19. Not less than "0." Enter the result here and on line 21 of Schedule B (page 2)

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21	Part 3. Taxable Interest, Dividends and Certain Capital Gains Adjusted gross interest, dividends and certain capital gains (from other side)
22	Excess exemptions (from worksheet in instructions) only if single, head of household or married filing jointly and Form 1, line 18 is greater than Form 1-NR/PY, line 22 is greater than Form 1-NR/PY, line 21
23	Subtract line 22 from line 21
24	If line 23 is greater than or equal to line 7, enter the amount from line 7 here and on Form 1, line 19b or Form 1-NR/PY, line 23b. If line 23 is less than line 7, enter the amount from line 23 here and on Form 1, line 19b or Form 1-NR/PY, line 23b
25	Taxable 12% capital gains. Subtract line 24 from line 23. Not less than "0." Enter result here and on Form 1, line 21a or Form 1-NR/PY, line 25a
26	Available short-term losses for carryover in 2001. Enter amount from line 19 (Schedule B, page 1), only if it is a loss. If line 19 is not completed, enter amount from line 17 (Schedule B, page 1), only if it is a loss